

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 440 Section 440.210 Sale of Forfeited Cigarettes and Vending Machines</b>
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**TITLE 86: REVENUE**

**PART 440  
CIGARETTE TAX ACT**

**Section 440.210 Sale of Forfeited Cigarettes and Vending Machines**

- a) Under the Cigarette Tax Act, when the Department sells, at any one time, forfeited cigarettes or vending machines having a value of \$500.00 or more, the Act provides that such sale shall be made "only to the highest and best bidder on such terms and conditions and on open competitive bidding after public advertisement, in such manner and for such terms as the Department, by rule, may prescribe."
  
- b) The Department has prescribed no special conditions with respect to the bidding, but has promulgated this rule to clarify the phrase "public advertisement." "Public advertisement" shall mean the posting of notices of the intended sale in at least three public places in the county in which the sale is to take place, or the publication of such notice in a newspaper having general circulation in said county, or both, as the Department may determine to be best in any given case. The notice will state the kind and quantity of the property to be sold and will designate what the final date will be for the receipt of bids by the Department.

(Source: Amended at \_\_\_ Ill. Reg. \_\_\_\_, effective \_\_\_\_\_)